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DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE  
WASHINGTON, DC 20231  
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Darby & Darby, P.C.  
805 Third Avenue  
New York, NY 10022

In re application of

Augustine F. Udo, et al

Application No. 09/931,152

Filed: August 16, 2001

For: SYSTEM AND METHOD FOR  
CREATION OF BACKED  
DEPOSITARY RECEIPTS

DECISION ON REQUEST  
FOR WITHDRAWAL OF  
ATTORNEY

This is a decision on the request filed on February 14, 2005, under 37 CFR 1.36 and MPEP 402.06, requesting permission to withdraw as the attorney of record in the above-identified application.

The request is **NOT APPROVED**.

Under 37 CFR 1.36 an attorney may withdraw only upon application to and approval by the Commissioner. It should be noted that a withdrawal is effective when approved, not when filed. Besides giving due notice to his or her client and delivering to the client all papers and property to which the client is entitled as specified under 37 CFR 10.40, approval of such a request requires that the following conditions be met:

- A) Each attorney of record must sign the notice of withdrawal, or the notice must contain a clear indication of one attorney signing on behalf of another, because the Office does not recognize law firms;
- B) A proper reason for the withdrawal as enumerated in 37 CFR 10.40(b) or subsection (1)-(6) of 37 CFR 10.40(c) must be provided; and
- C) If withdrawal is requested in accordance with 37 CFR 10.40(c) above, there must be at least 30 days between approval of the withdrawal and the later of the expiration date of a time period for reply or the expiration date of the period which can be obtained by a petition and fee for extension of time under 37 CFR 1.136(a).

The request to withdraw as attorney in the above-identified application is not approved because the request does not comply with condition A)

As to condition A) the attorneys of record as listed in the power of attorney do not correspond to the attorneys listed for Customer Number 07278 thus causing confusion as to who is withdrawing. If all attorneys of record are to be withdrawn, it must be clearly stated in any substitute request.



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RAR/dcg: 3/9/06